



Item 03. Summary of technical questions on the GRI Standards

For GSSB information

Date 12 October 2017

Meeting 26 October 2017

Description This paper provides an overview of technical enquiries that have been sent to standards@globalreporting.org, from 19 August until 29 September 2017. The intent is to inform the GSSB about the type of questions that have been received, and to signal which questions may need to be discussed.

A log of all technical enquiries is provided in the [Annex](#).

The GSSB is asked to review the short summary of technical enquiries and the full log of questions, and to identify any questions which may require GSSB discussion or action.

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit www.globalreporting.org.

1 *About this document*

2 As agreed with the GSSB in November 2016, ahead of every meeting, the Standards Division
3 provides the GSSB with an overview of technical enquiries about the GRI Standards received via
4 'standards@globalreporting.org'.

5 Section 1 below summarizes the technical enquiries received between 19 August and 29
6 September 2017. The [Annex](#) provides the full list of enquiries received, categorized by theme.

7 Section 2 identifies questions for GSSB discussions

8 *1. Summary of technical enquiries*

9 Questions received during August and September were spread across a range of topics,
10 including questions about:

- 11 • the in accordance criteria (e.g., What does “comply with all reporting requirements for
12 at least 1 topic-specific disclosure” mean? At least which Standards must be met?);
- 13 • notifying GRI of the use of the Standards (e.g., How to submit the report? Are there any
14 costs? Where will the report be presented on the GRI website?);
- 15 • the transition to Standards (e.g., When will they be mandatory? Is it still possible to use
16 G4 for the 2017 year report?);
- 17 • the definition of employees and workers (e.g., Are employees of business partners
18 considered workers? As workers include suppliers, what type of suppliers should be
19 included?); and
- 20 • sector disclosures (e.g., Have there been any changes to the Sector Disclosures? With
21 the GRI Standards are there any supplementary sector disclosures?).

22 The GRI Standards Division also received feedback on updating the Standards. One comment
23 related to the implementation period of *GRI 303: Water and Effluents* and *GRI 403: Occupational
24 Health and Safety*, and stated that organizations can probably only produce their first report
25 according to these new Standards in 2020, as 2019 will be the first year for which they will have
26 complete data. Another comment relates to the review of Standards in general, stating that the
27 review of *GRI 303* and *GRI 403* comes to soon after the transition to Standards.

28 *2. Questions for the GSSB to discuss*

29 At this point, the Standards Division has not identified specific questions that require further
30 GSSB discussion. However, GSSB members are invited to review the Annex and raise any issues
31 which they believe require further discussion or action.

32 *Annex: Full log of technical enquiries on the GRI Standards, until 29 September 2017¹*

Date received	Category	Enquiry
22-Sep-17	Content index	I was wondering whether SDG icons in the GRI content index are allowed, or the several SDG text have to be placed for each disclosure?
27-Sep-17	External assurance	<p>In the past months we have received some invitations to participate in tenders that require a support for the development of the GRI report and the verification. When we explain that an external verification must be done by an independent organization and that our ethics code forbids to do this, they have answered that some consultants have already accepted to do both and that they “don’t see the problem” because they have two different teams working, one for the report and the other for the verification.</p> <p>We already checked the document "The external assurance of sustainability reporting" and it indicates that the external assurance should be done by an independent organization.</p> <p>We would very much appreciate to have a confirmation from your part that we are correctly (or not) understanding the characteristics and nature of the verification.</p>
28-Aug-17	Feedback	We also try to provide input for the current review of GRI standards on EHS, which is very challenging with regard to the timing of this review. I had intense trainings with all colleagues from the respective units (HR, EHS, procurement, etc) and they had to make themselves familiar with the new standards. In that process of transition, they now have to deal with first reviews of this very new standard. Thus, it is currently not so easy to defend the value of the new GRI standards, since some of the current standards are already being reviewed... It would have helped companies in the transition phase, if the process of reviewing the contents of the new standards would have started after a certain transition period of 2-3 years.
22-Aug-17	In accordance criteria	I need a clarification regarding the application of topic-specific standards. For the "Core" option, one of the requirements is to "comply with all reporting requirements for at least one topic-specific disclosure". Does this mean that all disclosures related to, say, 201 Economic Performance have to be provided (201-1 to 201-4) or just any one of these will suffice?

¹ Note this log includes only questions received through the ‘Standards’ email inbox – it does not include other questions from webinar audiences, launch events, or internal GRI Staff queries, unless they were also sent through to the Standards email address.

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
29-Aug-17	In accordance criteria	We studied the different GRI Standards and have a question regarding the criteria to claim a report has been prepared in accordance with the GRI Standards. In the GRI 101 (table on page 23) it's written that for each material topic covered by a topic-specific GRI standard it's mandatory to comply with all reporting requirements for at least one topic-specific disclosure. Does this mean it's mandatory to comply with all reporting requirements for at least one topic-specific disclosure of each series used or for one topic-specific disclosure in total? If we for example use some topic specific standards from 200, 300 and 400, is it enough to comply with all reporting requirements for e.g. 403 in order to claim that report has been prepared in accordance with the GRI Standards? Or would we also need to comply with all reporting requirements for e.g. 202 and 304 to make this claim?
6-Sep-17	In accordance criteria	If we partially report on an individual topic specific disclosure, can we include it in the index and say GRI referenced?
19-Sep-17	In accordance criteria	Please kindly advise us on the attached material GRI 101 Foundation document on page 23 in the Table I. In the Table I, we wish to understand specifically on the "Core Option" and its "Required Criteria" where it mentions about "Use the topic-specific disclosure GRI Standards (series 200, 300, 400) to report on the material topics". We have carefully read this part but would like to have your guidance for better understanding. Please advise whether it is correct to understand that it fulfils the criteria of Core Option in the following case. All "reporting requirements" for the GRI Standards on Environmental (Series 300) have been covered. However, at this moment, all "reporting requirements" on both Economic (Series 200) and Social (Series 400) were "omitted" due to one of the reasons (plus giving the required explanation) mentioned in the Table2 of page 24 in the attached document of GRI101 Foundation.
27-Sep-17	In accordance criteria	I do not have to meet all the standards? At least I have to answer which ones?
23-Aug-17	Management approach	COMMENT and QUESTION: When going over the latest GRI 103 Management Approach standard, I find it extremely strange that when doing a word search in this document, there is no term / word 'procedure,' which in numerous organisations is used as a management approach to manage, control, and/or administer organizational activities and tasks. So extremely strange that I consider this an error and omission! WHY IS THIS SO?
6-Sep-17	Management approach	103-2-b- level of detail needed, for example can we just say 'we have a policy in place to prevent discrimination' (103-2-c-i) or 'we have resources in place to prevent discrimination' (103-2-c-v)?
29-Aug-17	Notifying GRI of use of Standards	Can you clarify how should we submit the report in order to be recognized by GRI?
27-Sep-17	Notifying GRI of use of Standards	Are there any costs in submitting the report to the GRI platform?

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
28-Sep-17	Notifying GRI of use of Standards	<i>This refers to a report GRI has been notified of:</i> Just to clarify – where on the GRI website would this document be presented? Is there anything else we have to do in order to submit the report and be recognized by GRI?
25-Aug-17	Relation with other frameworks	In your 2013th press release, you announced an additional resource document for describing how the IIRC IR Framework and the GRI G4 Guidelines can be used in combination by companies preparing an Integrated Report. Unfortunately I still cannot find this document on your website. Therefore, I would like to ask you when this document will be released.
11-Sep-17	Relation with other frameworks	Whom can I contact if I do have a question about the linkage of GRI and IFRS? Because I find only references to IFRS in „GRI Standards“ but no linkage document. I couldn't find any other information about the exact linkage besides the references in „GRI Standard“ on pages of IASB/IFRS and GRI.
22-Sep-17	Relation with other frameworks	Currently I am working on the GRI content index including the SDGs for my company. When looking on the SDG Compass, many GRI Indicators have been highlighted blue. Although, it is mentioned where to find it, I found myself unable to actually find those indicators. Are those important to include when reporting on the SDGs in accordance to the GRI standards or are the GRI standard indicators sufficient? Another question that came up is when reporting on a certain SDG, is it necessary to include every single business theme (or can we chose those we work with)?
24-Aug-17	Sector Disclosures	I discovered that the standard had change. However, there doesn't appear to be a NGO supplement for GRI Standard and [Organization X] is an NGO and we will report using G4 standard as I believe the process to develop the GRI standard NGO will commence in Nov 17.
25-Aug-17	Sector Disclosures	Now that the GRI G4 Version changed to Standards, what happened with the definitions of the Food Processing Sector Disclosures? Have there been any changes to the Sector Disclosures?
31-Aug-17	Sector Disclosures	I have a brief question regarding the GRI Sector Supplements. We are not sure, if they still apply for reporting in accordance with the GRI Standards. If that is the case, could you please forward us the latest version of the documents or the link, where we can find them?
31-Aug-17	Sector Disclosures	My current main task is the analysis of the change from G4 to GRI Standards and its applicable changes for [Organization X]. I could check on almost everything, except for the Sector Supplement on Food Processing. Especially G4-FP2, G4-FP5, G4-FP6, G4-FP9, G4-FP10, G4-FP11, G4-FP12, G4-FP13 apply to [Organization X]. What happen to those indicators according to the new GRI Standards? In the excel file of change G4-GRI Standard, these indicators aren't included. Do they still apply?
21-Sep-17	Sector Disclosures	As discussed we are looking to be able to segment and rank sectors by the reputational risks that their activities may pose. The sector guidance section of your online resources here is helpful for identifying the key ESG issues by sector, but do you have resources that quantify the reputation risk each sector is exposed to please?

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
25-Sep-17	Sector Disclosures	I am working in my 2017 report and I was wondering if with the GRI Standards are there any supplementary sector disclosures.
28-Sep-17	Sector Disclosures	[Company X] is preparing its GRI Standards report and is wondering how to use the GRI sector guidance indicators. Since they have been updated with the Standards, do they include G4 indicators?
29-Sep-17	Sector Disclosures	<p>Im part of a fleet management organization doing reaserch on sustainable fleets. We want to promote that customer measure their impact and report related metrics of sustainability such as emissions etc.</p> <p>Saw a couple of supplements for pilot versions for automotive and transportation.</p> <p>Are there any standards related to vehicle & truck fleet impact that you can share?</p>
6-Sep-17	Topic Boundary	103-I-b-i Please clarify 'where the impacts occur' – is this geographical region or country/name of operation/group subsidiary/stakeholders?
5-Sep-17	Transitioning to GRI Standards	Could you please confirm that the GRI Standards on your website is the final version?
13-Sep-17	Transitioning to GRI Standards	For our year report 2017 we will make use of GRI for our non-financial reporting. Is it still possible to use the GRI-G4 framework for our year report 2017? When will the use of GRI standards become mandatory?
22-Sep-17	Transitioning to GRI Standards	Also I have a question about the new deadline July 1, 2018 for the mandatory switch from GRI G4 to the new GRI standards: If we plan to publish our sustainability report 2017 shortly after this deadline (at some point in late summer 2018), does that mean we have to prepare for the switch now? Is there some guidance available on how exactly the new format should be presented/where the detailed changes are?
29-Sep-17	Translations	Please let us know when exactly the german translations for the GRI Standards will be published.
24-Aug-17	General Disclosures	Regarding GRI Standards 102-8- d, an organization is required to discuss whether a significant portion of the organization's activities are performed by workers who are not employees. This is why 102-2 is revised and requirement a) reads "A description of the organization's activities". In its sustainability report, [Organization X] has listed its activities. Obviously many of these activities, such as those listed under "Ground handling", is not performed by [Organization X]. Yet, those who perform these activities are not the airport's suppliers (or are they?). Are the employees of these business partners considered 'workers'? [Organization X] is wholly owned by the Government, while I believe these services are conducted by organizations hired by the Government. I personally do not think they are 'workers' unless their workplace is controlled by [Organization X]. Also, to fulfill the 102-8-d requirement, do you consider the above information sufficient?

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
22-Aug-17	Economic Standards	Thank you very much for your reply. It was useful. I understood that it is possible to explain, as part of the management approach, our interpretation of corruption (which in our case is different for the one included at the GRI Standards Glossary). Is that correct? However, can we report corruption indicators (standard 2015) based on our definition of corruption? Is this enough?
12-Sep-17	Environmental Standards	We are exploring the possibility of measuring and reporting our GHG emissions. We would like to report on our scope 3 emissions as this would include paper (which we are trying to decrease drastically). However I have a question... If we report scope 3 would we also need to report on the emissions emitted by the businesses that we lend money to?
6-Sep-17	Social Standards	406-1 – if reports of discrimination are resolved as ‘misconception’ is there a need to report ‘remediation’ plans as per 406-1-b-ii/iii?
6-Sep-17	Social Standards	403-3 – is it enough detail to say ‘The key occupational health issues that can affect our workforce are this, this and this’?
8-Sep-17	Social Standards	<p>Me and my colleagues, and customers, still do not think the distinction between employees and workers is clear in the GRI standards.</p> <p>In GRI 403 – 2 for example it says: for all workers (excluding employees) whose work, or workplace, is controlled by the organization,</p> <p>We interpret workers as mainly consultants and interim personel from staffing agencies working for the reporting organisation.</p> <p>But in the glossary it says it includes suppliers. Suppliers is a very wide concept. What type of suppliers should be included?</p>
21-Sep-17	Social Standards	<p><i>This question relates to G4 but is equally relevant for the Standards:</i> I am currently working on a sustainability report for a company. I have a doubt regarding GRI G4 Standard LA-9 regarding calculation of average training data. As per the GRI Implementation manual we must divide total training hours with FTE (total workforce). I would like to clarify why we must consider total workforce when most of them have completed training and are not participants in the reporting period. Doesn't this give a wrong interpretation of data for top management when they review an HRs' performance or understand the level of training an employee is going through.</p>

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
27-Sep-17	Social Standards	<p>We are currently looking at GRI 413 – Local communities. So far we haven't really come to terms with the definition of "percentage of operations". I have found the attached paper which indicates that this question has also been raised previously by others. However, I couldn't find an answer to the issue.</p> <p>Could you provide me with some guidance on the topic or let me know where to find more information?</p>
18-Sep-17	Glossary	<p>Our sustainability report in accordance with the new GRI Standard is now in progress. I have a question about this. We found this definition for worker and employee at your website.</p> <p>employee: individual who is in an employment relationship with the organization, according to national law or its application worker: Generic term for any person performing work, regardless of the contractual relationship.</p> <p>Note 1: The term 'workers' includes, but is not limited to, employees. Note 2: Further examples of workers include interns, apprentices, self-employed persons, and persons working for organizations other than the reporting organization, e.g., for suppliers. Note 3: In the context of the GRI Standards, in some cases it is specified whether a particular subset of workers is to be used.</p> <p>But for us it is not clear what this should exactly mean. Could you please explain this to me?</p>
21-Aug-17	Miscellaneous	<p>I read your draft about GRI 403: Occupational Health and Safety, the draft 10 August 2017. When would it be possible to use this draft? Can we use it for the Sustainability report for 2017?</p>
22-Aug-17	Miscellaneous	<p>Implementation period of new standards. We are internally discussing GRI 301 water and effluents standard and GRI 403 OHS. According to GRI web-page the estimated release is Q1 2018; however we have not found any information, guidelines or requirements about the implementation period (probably this information is existing, but we weren't able to find it). [Organization X] Management System is certified against several standards (ISO 9001, ISO 14001, OHSAS 180001, ISO 270001); therefore our experience is that once a new version of a standard is released, the organization have a period to implement the new standard requirements. If GRI standard were released in Q1 2018, organizations will need time to implement indicators according the standard definition. This implementation period depends on complexity (Metering implementation, develop methods to do calculations and estimations when data is not existing...) and would require in some cases one year. In addition, in 2018 there will be a gap on data as the release is planned for Q1 (One to three months). We are estimating that 2019 could be the first complete year to gather all relevant and complete data according to these standards; meaning that in 2020 we will be able to produce the first reports according to these standards. Do you have any description/guidance/instructions about the implementation period? When are the current approved GRI 301 and GRI 403 going to be withdrawn? Are the new GRI 301 water and effluents and the old GRI 306 effluents and waste going to be in place at the same time during a period of time? If yes, we can foresee an overlap on indicators, and organizations would have problems if one of the topics is considered material and the other is not.</p>

Annex: Full log of technical enquiries on the GRI Standards, from 19 August until 29 September 2017

Date received	Category	Enquiry
22-Aug-17	Miscellaneous	Disclosure of no material issues. Do you have any recommendation/guideline to help organizations to report about no material topics? There are cases where the organization has not identified a topic as material, however the organization need to disclose (partially) about the topic to demonstrate that it is monitoring the evolution of the topic. Is any mechanism for organizations to report on a specific topic on basic indicators?
5-Sep-17	Miscellaneous	<p>I am writing to ask whether we can claim our reports in accordance with the G3 guidelines while the GRI standard has already launched.</p> <p>Knowing that “all reports that will be published from 1 January 2016 onwards should be based on the G4 Guidelines” and “the G4 guidelines have been superseded by the GRI standards” from your G4 FAQ document and official website, I would like to ask:</p> <ol style="list-style-type: none"> 1. Is the G3 guidelines still valid to be referenced for writing our sustainability reports; 2. Whether we can claim our reports in accordance with the G3 guidelines when fulfilling the guidelines requirements; and 3. Can we register the reports written in accordance with the G3 guidelines in your GRI
13-Sep-17	Miscellaneous	<p>I'd like to ask you something about the reporting format:</p> <ul style="list-style-type: none"> - would it be possible to have our sustainability pages, in our corporate website, also bringing all the content regarding GRI indicators? We would have technical indicators updated annually and clearly indicated. <p>By doing so, there wouldn't be a formal, separated report, but all pages in the corporate website dedicated to sustainability in compliance with GRI standards. By doing so, the company embraces GRI in its way of communicating sustainability as a whole, keeps transparent track of metrics and avoids duplicating content, keeping everything in one single platform. Please tell me if by doing so we would still be in compliance with the standards. Today, we are in Core level for global reporting.</p>
22-Sep-17	Miscellaneous	I have a question regarding the total amount of disclosures in GRI Standards.
26-Sep-17	Miscellaneous	<p>I'm writing my bachelor thesis about the sustainability reports from three concerns of the energy department. For my thesis I have to make a research, if the investigated organizations uses "Greenwashing" in their reports. All of the organizations uses the G4 Standards of the Global Reporting Initiative.</p> <p>I want to ask you, if the Global Reporting Initiative has some criterion or a checklist for making such a research, for which you allow me to use for my thesis.</p>